

MYSORE BUILDING TAX BILL,**1962***(Motion to consider Debate continued.)*

Sri SANJEEVANATHA I K A L A (Surathkal).—Sir, I rise to oppose this Mysore Building Tax Bill 1962, now before us. There are 7 Bills out of which 3 have been passed, one has been referred to the Select Committee and 3 more are to be discussed. Thus, we have a number of taxes before us. So many taxes before the common man; taxes in front taxes behind back and taxes everywhere. Government have taxed so many ways, that I feel there will be no more items left to tax any more think the only item left over to be taxed is our patience and Government is now trying to tax our patience too. The principle involved in sound taxation policy is to tax such sources which have not been touched or such of the sources which have been directly or indirectly benefited by the developmental or other welfare activities of the Government. Unfortunately, has been subjected to various sorts of financial difficulties.

The building contractors do not get cement; they do not get steel or timber at a fair price; the prices of these commodities are going up day by day, and naturally the cost of the buildings which could have been constructed at a very low cost, is going up higher and higher day by day. Otherwise, when building materials are subjected to such high prices, it is not fair that the Government should come forward with this obnoxious Bill which will discourage the builders to construct more houses, though the Government want more and more houses to come up. There is another Urban Immovable Property Tax Bill which will also discourage the builders and cause a lot of inconveniences. The State Government and the Central Government have got so many measures to encourage low class and middle class people to construct houses and they have also got the problem of slum clearance. But this measure will subject them to a series of harassment and they will not be in a mood to invest on new houses. Sir, some of the previous speakers have

referred to various provisions in this Bill. It has been clearly understood by their speeches that this building industry will be very seriously hit by this measure. The Hon'ble Finance Minister said yesterday while introducing Bill itself that this will be referred to the Select Committee. Sir, that means, the Finance Minister himself entertains certain doubts as to its implementation. Otherwise he would not have said earlier that the Bill would be referred to the Select Committee. He also during the course of his introductory remarks confessed that this is a hasty piece of taxation measure. That was the expression he used while introducing the Bill. Sir, this Bill as I said earlier will cause a lot of harassment and also give a lot of trouble and the builders will have no more encouragement to construct new houses. Hence my request to the Finance Minister is that this Bill be withdrawn.

† **Sri ANNA RAO GANAMUKHI** (Afzalpur).—Sir, while agreeing with some of the principles enunciated in the Bill, I have to offer some suggestions to the Government. As we see the Bill, it seems it is not based on any rational principles because where floorage area has been mentioned, no scientific basis has been selected to see that a difference is made between a place and place, between a locality and locality. Therefore, Sir, I think although on slab basis, if a flat rate is imposed on the floorage area, I think, we will not be doing any justice. As it is, Sir, some members suggested that while buildings which have come up after 1st November 1956 should come up for taxation, others be left free. In the Statement of Objects and Reasons there is a suggestion that sums which have been saved by escapement of taxes and shy money are the sums which have gone into the construction of buildings. Well, Sir, if that is the reasoning, then I think those people who have constructed their houses long ago 50 years or 100 years ago are not liable for this tax because they have not been constructed out of any sums saved by taxation. There were very few taxation measures then. If

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there was any money left with the people, it may be said that it was shy money because there were no avenues for investment then. Now, Sir, in the Statement of Objects and Reasons, it has been stated that in all the States betterment levy Act is on the Statute Book for recovery of a part of increased value of the land due to irrigation facilities and on the same analogy if the Government wants to recover some money from such a source from urban areas, it follows logically that the irrigation facilities are provided by the Government by investing large sums of money in so many projects and as a result of those projects, the value of the lands has increased and therefore betterment levy is imposed by the Government and Betterment Levy Acts have been enacted by many States.

3-00 P.M.

If on the same analogy urban people have to be taxed, then I should say that wherever the Government have undertaken some projects wherever the Government have made some layouts wherever the Government have invested money on the construction of roads, laying of pipes and construction of hospitals and providing other conveniences, then alone, the Government will be justified in collecting this building tax. Otherwise, if the prices of the buildings have gone up as a result of higher prices or rise in prices or if the prices of buildings have gone up because of the increase in population, then, Sir, the Government have no hand in it because it is not due to the governmental efforts that population has gone up although it may be due to some medical help.

The prices have gone up as a result of many cumulative factors. Therefore the buildings' costs have appreciated on account of some lay-outs and projects. Those buildings should be subjected to tax and not every building. If it is only to tax the buildings to get some revenues to the Government, then the reasons given in the Statement of Objects and Reasons will not hold good.

Mr. SPEAKER.—The House will now rise and meet after half an hour.

The House adjourned for recess at Five Minutes past Three of the Clock and re-assembled at Thirty Minutes past Three of the Clock.

[MR. DEPUTY SPEAKER in the Chair].

Sri ANNA RAO GANAMUKHI.—I was speaking on the Buildings Tax Bill. One thing is very patently clear in the Statement of Objects and Reasons. It is stated that this Bill is brought on the recommendations of the Resources and Economy Committee. They have said that the value of buildings and sites in cities like Bangalore and even in places like Mangalore, Hubli, Belgaum and Davangere has risen to unprecedented levels out of all proportion to their real worth. I think the Finance Minister has made this mole hill to a mountain and included not only Bangalore, Mangalore, Hubli, Belgaum and Davangere but also all the villages where there are panchayats. He has included 29 panchayats. If that was the object of this Committee to recommend even grama panchayats, they would have said so in their report. They have mentioned only big cities like Bangalore, Mangalore, Hubli and Dharwar, where there are factories and commercial centres. Therefore I would like to suggest to the Government to delete the panchayats from the scope of this Bill and also many towns which have been given in the list. I would like to tell the Government to include only such areas which have a population of 25,000 and above.

Another error that has crept in is that no principle has been followed in assessing tax on floorage basis. Under the Urban Properties Act the municipalities and local bodies take into consideration while fixing assessment either the rental value of the building, when it cannot be ascertained they take the capital value of the building and in some cases the market value of the building. Therefore, no such thing

has been referred to in this Bill. No one can say that every building is of equal value and every building is equally situated in an important centre. So if a flat rate on slab basis is imposed on all the buildings, it would not be correct. It would do injustice to the smaller towns also. Therefore, I would like the Government to bestow some thought and see that many of the panchayats and towns are removed from the list.

Again, Sir, there is another point which has to be mentioned in this connection. Section 28 says that building tax should not be taken into account when fixing the fair rent. I do not know on what rationalistic principle this has been incorporated in this Bill. The person who invests some money in the building has to meet repair charges and then there is the depreciation charges on the building. He expects some return on the capital he has invested. He has to give the taxes to the local municipality or the Corporation. After meeting all this expenditure, if he has to pay the building tax that is imposed and then if he has to pay also the urban immovable tax, that is going to be imposed, then, I think, nobody will go in for constructing any house. Construction activities will be completely put to a stop. At least, if not in the cities, in other towns, they will not be able to put up any buildings. I should therefore like you to take into consideration this broad thought that by taxing buildings and properties, Government may put a stop to building activities in our country. As it is, during the past decade, it was expected that the Government should have already put up one lakh of buildings in our State, but we have not been able to put up at least ten thousand and the necessary finance is not available now. Therefore if private efforts in this direction are circumvented by legislation, then, I think it would put a stop to these activities altogether.

Again, Sir, I would request the Government to see that the residential areas and non-residential areas are differentiated and different localities

are differentiated. My suggestion to Government is that in important towns—the towns should be divided into separate blocks, surveys made of each block and separate rates fixed for each block, so that the houses which are situated in commercial centres are taxed more than those situated in far off places, far off from the hub of activities, so that we may do justice to the owners of such buildings, which do not fetch any rent.

The last suggestion which I would like to make is—if the local bodies have not imposed tax to the required extent and if they are reluctant, then the Government should allow them to levy such tax, and if those local bodies legislate or make legislation in this behalf, then, I think, slowly, the Government should withdraw themselves from this building tax. After all, the existing buildings may be taxed by the Government, but in future buildings at least, the local bodies may be given the power to collect for those buildings, and I would request the Government to slowly withdraw from this tax. At least, let them not advance the reason that they want money also for the Fourth Five Year Plan and that they cannot give up this tax. Though we may not be here, at least our houses will be here and they will have to absorb the shock of taxation. I should like that municipalities should not suffer and they should be given a chance to tax the buildings that come up in the future.

†ಶ್ರೀ ಎಚ್. ಡಿ. ದೇವೇಗೌಡ (ಹೊಳೇನರಸೀಪುರ).-ಮಾನ್ಯ ಸಭಾಪತಿಗಳೇ, ಈಗ ಮೈಸೂರು ಬಲ್ಮಿಂಗ್ ಟ್ಯಾಕ್ಸ್ ಬಿಲ್ಲನ್ನು ಈ ಸಭೆಯಲ್ಲಿ ಸಾರ್ವಜನಿಕವಾಗಿ ಸದಸ್ಯರು ಚರ್ಚೆ ಮಾಡಿ ಇದರಲ್ಲಿರತಕ್ಕ ರೋಪ ದೋಷಗಳನ್ನು ತಿಳಿಸಿದ್ದಾರೆ. ಮಾನ್ಯ ಮಂತ್ರಿಗಳೂ ಈ ರೋಪದೋಷಗಳನ್ನು ತಿಳಿಸುವುದಕ್ಕಾಗಿ ಈ ಬಿಲ್ಲನ್ನು ಸರಕಾರಕ್ಕೆ ಕಮಿಷನ್ ಕಳುಹಿಸಬೇಕೆಂದು ಆಶ್ವಾಸನೆಯನ್ನು ಕೂಡ ಈ ಬಿಲ್ಲನ್ನು ಮಂಡಿಸತಕ್ಕ ಕಾಲದಲ್ಲಿ ಕೊಟ್ಟರು. ನಾನು ಇಷ್ಟು ಹೇಳಬಯಸುತ್ತೇನೆ, ಸ್ವಾಮಿ. ಈ ತೆರಿಗೆಗಳ ಹೊರೆ ಈಗಾಗಲೇ ಬಹಳ ಜಾಸ್ತಿಯಾಗಿದೆ. ಮೂರನೇ ಪಂಚವಾರ್ಷಿಕ ಯೋಜನೆಗೆ 43 ಕೋಟಿ ರೂಪಾಯಿಗಳ ಬೋಧಾ ಬಂದಿದೆ ಎನ್ನತಕ್ಕ ಒಂದು ಪೃಥವಿಯನ್ನು ಹಾಡುತ್ತಾ ಈ ತೆರಿಗೆಗಳನ್ನೆಲ್ಲಾ ನಮ್ಮ ಮೇಲೆ ಹೊರಿಸಿದ್ದೀರಿ. 43 ಕೋಟಿ ರೂಪಾಯಿಗಳಷ್ಟು ಉಳಿತಾಯ ಮಾಡುವುದಕ್ಕೆ ಬೇಕಾದಷ್ಟು ಅವಕಾಶಗಳು ಇವೆ. ಆದರೆ ಬಗ್ಗೆ ಸರ್ಕಾರದವರು ಗಮನ ಕೊಡುತ್ತಾ ಇಲ್ಲ ಎಂಬುದನ್ನು ಬಹಳ ಒತ್ತಾಯವಾಗಿ ಪ್ರತಿಯೊಂದು

(ಶ್ರೀ ಎಚ್. ಡಿ. ದೇವೇಗೌಡ)

ತೆರಿಗೆ ಮನೂಬೆಡ್ಡು ಮೇಲೆ ಮಾತನಾಡುವಾಗಲೂ ಸಹ ಸರ್ಕಾರದವರ ಗಮನಕ್ಕೆ ತಂದಿದ್ದೇವೆ. ಮಂತ್ರಿ ಮಂಡಲದ ವಿಸ್ತರಣೆಯ ಬಗ್ಗೆ ಸಾಕಾದಷ್ಟು ಮಾತನಾಡಿದ್ದಾರೆ. ನಾನು ಅದರ ಬಗ್ಗೆ ಪ್ರಸ್ತಾಪ ಮಾಡುವುದಕ್ಕೆ ಹೋಗುವುದಿಲ್ಲ. ಏಕೆಂದರೆ ಈ ವಿವರಣೆ ಹಣಕಾಸಿನ ಮಂತ್ರಿಗಳಾದ ಜಿತ್ತಿಯವರೇ ಈ ಸಂಸ್ಥಾನವನ್ನು 9 ಜನ ಮಂತ್ರಿಗಳ ಸಂಪುಟದಲ್ಲಿ ದಕ್ಷತೆಯಿಂದ ಆಳಿದ್ದಾರೆ. ಆದ್ದರಿಂದ ರಿಸೋರ್ಸಸ್ ಕಮಿಟಿಯವರ ವರದಿಯಲ್ಲಿ ಈ ವಿಚಾರವಾಗಿ ಮಾಡಿದ ವಿಭರಣೆಗೆ ಅಧಾರವನ್ನು ಅಲ್ಲಿ ಕಾರ್ಯತಃ ಕೂಡ ಅವರು ತೋರಿಸಿಕೊಟ್ಟಿದ್ದಾರೆ. ಅವರು ಈಗಿನ ಸನ್ನಿವೇಶಕ್ಕೆ ತಕ್ಕಂತೆ ವಿಸ್ತರಣೆಯಾಗಬೇಕೆಂದು ಈಗ ವಾದ ಮಾಡುತ್ತಾರೆ, ಆದ್ದರಿಂದ ಆ ಪ್ರಶ್ನೆ ಅವರಿಗೇ ಬಿಡೋಣ.

ತೆರಿಗೆಗಳನ್ನು ಹಾಕುವುದರ ಪರಿಣಾಮ ಜನರ ಮೇಲೆ ಏನಾಗುತ್ತದೆ ಎಂಬುದನ್ನು ಬಹಳವಾಗಿ ಯೋಚನೆ ಮಾಡತಕ್ಕದ್ದು. ನಮ್ಮ ಅದ್ವೈತ ಕರ್ತವ್ಯ. ಏಕೆಂದರೆ ಈ ಹೌಸ್‌ಬಿಲ್ಡಿಂಗ್ ಟ್ಯಾಕ್ಸ್ ಕಾರ್ಪೊರೇಷನ್ ಮತ್ತು ಮುನಿಸಿಪಲ್ ವಿರಿಯಾದಲ್ಲಿ ಇರತಕ್ಕ ಜನರಮೇಲೆ ಬೀಳುತ್ತದೆ. ಅವರಿಗೆ ಏಕಕಾಲದಲ್ಲಿ ಎರಡು ತೆರಿಗೆಗಳನ್ನು ಹೊರಿಸುವುದಕ್ಕೆ ಹೊರಟಿದ್ದೀರಿ. ಒಂದು ಈ ಬಿಲ್ಡಿಂಗ್ ಫಾನ್ ಮಾಡುವುದರ ಮುಖೇನ ಬರತಕ್ಕ ತೆರಿಗೆ, ಇನ್ನೊಂದು ಇಮೂವಬಲ್ ಪ್ರಾಪರ್ಟಿ ಟ್ಯಾಕ್ಸ್. ಅದನ್ನು ತರುವವರಾಗಿದ್ದೀರಿ. ಹೀಗೆ ಏಕಕಾಲದಲ್ಲಿ ಎರಡು ತೆರಿಗೆಗಳು ಅವರಮೇಲೆ ಬಿದ್ದರೆ ಅದರ ಪರಿಣಾಮ ಮಧ್ಯಮವರ್ಗದ ಜನ ಹಾಗೂ ಕಡಮೆ ವರ ಮಾನ ಬರತಕ್ಕ ಜನರಮೇಲೆ ಅಗಿ ಅವರಿಗೆ ಬಹಳ ತೊಂದರೆಯಾಗುತ್ತದೆ ಎಂಬುದನ್ನು ಸರ್ಕಾರ ಯೋಚನೆ ಮಾಡಬೇಕು. ಇದನ್ನು ಸೆರೆಕ್ಸ್ ಕಮಿಟಿಯವರು ಪೂರ್ಣವಾಗಿ ಯೋಚನೆ ಮಾಡಿ ಇದರ ಬಗ್ಗೆ ಅಂತಿಮ ತೀರ್ಮಾನ ತೆಗೆದುಕೊಳ್ಳುವುದಕ್ಕೆ ಮುಂಚೆ ಈ ರೋಪದೋಷಗಳನ್ನೆಲ್ಲಾ ನಿವಾರಿಸುವುದಕ್ಕೆ ಪ್ರಯತ್ನ ಮಾಡಬೇಕೆಂದು ನಾನು ಪ್ರಾರ್ಥಿಸುತ್ತೇನೆ. ಇಲ್ಲಿ ಹತ್ತ ಸ್ಟೈರ್ಸ್ ಇರತಕ್ಕ ಮನೆಗಳಿಗೆ ವಿನಾಯಿತಿ ಕೊಡುತ್ತೇವೆ ಎನ್ನತಕ್ಕ ಅಭಿಪ್ರಾಯವನ್ನು ನೋಟಿಸಿದ್ದೀರಿ. ನಾನು ಹೇಳುವುದು ಇಷ್ಟೆ. ಈ ಒಂದು ವಿನಾಯಿತಿ ಕೊಡುವುದು ದುರುಪಯೋಗವಾಗಬಾರದು. ಒಂದು ಉದಾಹರಣೆಯನ್ನು ಹೇಳುವುದಾದರೆ ಒಬ್ಬ ಅನುಕೂಲಸ್ತ 10 ಸ್ಟೈರ್ಸ್‌ಗೆ ಒಳಪಟ್ಟಿರತಕ್ಕ ಅನೇಕ ಮನೆಗಳನ್ನು ಕಟ್ಟುವುದಕ್ಕೆ ಸಾಧ್ಯವಿದೆ. 30 ಅಡಿ ಅಗಲ 30 ಅಡಿ ಉದ್ದ ಇರತಕ್ಕ ಹತ್ತಾರು ಮನೆಗಳನ್ನು ಕಟ್ಟಬಹುದು. ಈ ರೀತಿಯಲ್ಲಿ ಈ ವಿನಾಯಿತಿಯ ಕ್ರಾಸ್ ದುರುಪಯೋಗವಾಗಬಹುದು. ಇದನ್ನು ಯೋಚನೆ ಮಾಡಬೇಕು. ವಿನಾಯಿತಿ ಕೊಡಬೇಕಾದರೆ ಕಡಮೆ ವರಮಾನ ಇರುವವನಿಗೆ ಕೂಡಿ. ಜೊತೆಗೆ ವಾಸಕ್ಕೆ ಮನೆ ಇಲ್ಲ ಎನ್ನತಕ್ಕವರಿಗೆ ಬಡವರಾಗಿರಲಿ, ಮಧ್ಯಮವರ್ಗದವರಾಗಿರಲಿ, ಯಾವ ದರ್ಜೆಯವರೇ ಆಗಿರಲಿ ವಿನಾಯಿತಿ ಕೊಡುವುದಕ್ಕೆ ಪ್ರಯತ್ನ ಮಾಡಿ. ಅದನ್ನು ಬಿಟ್ಟು 10 ಸ್ಟೈರ್ಸ್‌ಗೆ ಒಳಪಟ್ಟಿರತಕ್ಕ ಮನೆಗಳಿಗೆ ವಿನಾಯಿತಿ ಕೊಡುವುದಾದರೆ ಒಬ್ಬನೇ ಮನುಷ್ಯ ಹತ್ತಾರು ಮನೆಗಳನ್ನು ಕಟ್ಟಬಹುದು. ಇದರಿಂದ ಏನಾಗುತ್ತದೆ? ಒಂದು ಗಾಢೆ ಇದೆ. ನೀವು ಚಾಪೆ ಸಂದಿಯಲ್ಲಿ ನುಸಿಯುವುದಕ್ಕೆ ಹೋದರೆ ಅವರು ರಂಗೋಲಿ ಸಂದಿಯಲ್ಲಿ

ನುಸಿದರು ಏನು ವ ಅಭಿಪ್ರಾಯ ಬರಬಾರದು. ಈ ವಿನಾಯಿತಿ ಕ್ರಾಸ್ ದುರುಪಯೋಗವಾಗಬಾರದು. ಇದನ್ನು ಯೋಚನೆ ಮಾಡಬೇಕೆಂದು ಹೇಳಿ ನಾನು ಪ್ರಾರ್ಥಿಸುತ್ತೇನೆ.

ಜೊತೆಗೆ ಇದು ಜನಸಂಖ್ಯೆ ಆಧಾರದ ಮೇಲೆ ನಿರ್ಧಾರವಾಗಬೇಕಾದ್ದು. ಇದು ಬಹಳ ಮುಖ್ಯವಾದ ವಿಚಾರ. ಶ್ರೀ ಅಣ್ಣಾರಾಯರು ಈ ವಿಚಾರ ಹೇಳಿದ್ದಾರೆ. ಹಾಗೆ ಮಾಡದೆ ತಲೆಗಂತ್ಯಾ ಒಂದೇ ಮಂತ್ರ ಮಾಡಿದರೆ, ಮುನಿಸಿಪಲ್ ಪ್ರದೇಶ ಮತ್ತು ಕಾರ್ಪೊರೇಷನ್ ಪ್ರದೇಶ ಇದ್ದಕ್ಕಿದ್ದು ಒಂದೇ ದರ ನಿಗದಿ ಮಾಡಿದರೆ ತೊಂದರೆಯಾಗುತ್ತದೆ. ಸಾಮಾನ್ಯವಾಗಿ ಚಿಕ್ಕ ಚಿಕ್ಕ ಮುನಿಸಿಪಾಲಿಟಿಗಳ ಪ್ರದೇಶದಲ್ಲಿರುವ ಪ್ರಜಾಸಂಖ್ಯೆ ನೋಡಿ 10 ಸಾವಿರ, 20ಸಾವಿರ ಎಂದು ವಿಂಗಡಿಸಿ ಒಂದು ರೀತಿ ನಿರ್ಣಯಮಾಡುವುದು ಸೂಕ್ತ, ಇಲ್ಲದಿದ್ದರೆ ಬಹಳ ತೊಂದರೆಯಾಗುತ್ತದೆ.

ಶ್ರೀ ಅಣ್ಣಾರಾಯರು ಹೇಳಿದ ಇನ್ನೊಂದು ಸಲಹೆಯನ್ನೂ ನಾನು ಅನುಮೋದಿಸುತ್ತೇನೆ. ಒಂದೇ ಊರಿನಲ್ಲಿ ಒಂದು ಎಕ್ಸ್‌ಟೆಂಷನ್‌ನಲ್ಲಿರುವ ಬಾಡಿಗೆ ದರ, ಬೇರೆ ಇನ್ನೊಂದು ಎಕ್ಸ್‌ಟೆಂಷನ್‌ನಲ್ಲಿರುವುದಿಲ್ಲ. ಅದುದರಿಂದ ಟೌನ್ ಮುನಿಸಿಪಾಲಿಟಿಗಳ ಪ್ರದೇಶದಲ್ಲಿ ಎಕ್ಸ್‌ಟೆಂಷನ್‌ಗಳಲ್ಲಿರುವ ಮನೆಗಳ ಬೆರೆಯನ್ನು ಗಮನಕ್ಕೆ ತೆಗೆದುಕೊಳ್ಳುವುದು ಬಹಳ ಮುಖ್ಯ. ಬೇರೆ ನಿಗದಿ ಮಾಡುವಾಗ ನಾನು ಹೇಳಿರುವುದನ್ನು ಗಮನಿಸುವುದು ಒಳ್ಳೆಯದು. ಅಲ್ಲದೆ ಬೇರೆ ನಿಗದಿ ಮಾಡುವ ಅಧಿಕಾರಿಗಳ ವಿಚಾರ ಸಹ ಗಮನಿಸಬೇಕಾಗಿದೆ. ಆರ್ಬನ್ ಇಮೂವಬಲ್ ಪ್ರಾಪರ್ಟಿ ತೆರಿಗೆ ನಿರ್ಣಯ ಕೊಡುವ ಅಧಿಕಾರಿಗಳೇ ಈ ವಿಧೇಯಕದಲ್ಲಿ ಹೇಳಿರುವ ತೆರಿಗೆಯ ವಸೂಲಿ ಕೆಲಸವನ್ನೂ ನಿರ್ವಹಿಸುತ್ತಾರೆಂದು ಹೇಳಿದ್ದಾರೆ. ಬೇರೆ ನಿಗದಿ ಮಾಡುವಾಗ ಅಧಿಕಾರಿಗಳು ಸರಿಯಾಗಿ ಮಾಡಬೇಕು. ಇದರ ಬಗ್ಗೆ ಮುತವರ್ಜಿವಹಿಸಿ ರೋಪದೋಷ ಬಾರದಂತೆ ನೂಕು ಕಾರ್ಯಕ್ರಮ ಕೈಕೊಳ್ಳಬೇಕು. ಇಲ್ಲದಿದ್ದರೆ ತೊಂದರೆಯಾಗುತ್ತದೆ.

ಇನ್ನೊಂದು ವಿಚಾರ ಕೊನೆಯದಾಗಿ ಹೇಳುವುದು. ಮನೆಗಳಿಗೆ ತೆರಿಗೆ ಹಾಕುವುದರಿಂದ ಬಾಡಿಗೆ ಒಂದಕ್ಕೆ ಎರಡರಷ್ಟಾಗುವುದಕ್ಕೆ ಅವಕಾಶವಿರಬಾರದು. ಮುನಿಸಿಪಲ್ ಪ್ರದೇಶದಲ್ಲಿ ಮತ್ತು ಕಾರ್ಪೊರೇಷನ್ ಪ್ರದೇಶದಲ್ಲಿ ಬಾಡಿಗೆಗೆ ಸಂಬಂಧಪಟ್ಟ ಕಾನೂನು ಸರಿಯಾದ ರೀತಿಯಲ್ಲಿ ಜಾರಿಗೆ ಬರುವುದಕ್ಕೆ ವ್ಯವಸ್ಥೆ ಮಾಡಬೇಕು. ಡಿಸ್ಟ್ರಿಕ್ಟ್ ಹೆಡ್ ಕ್ವಾರ್ಟರ್‌ನಲ್ಲಿ ಡೆಪ್ಯುಟಿ ಕಮಿಷನರೇ ರೆಂಟ್ ಕಂಟ್ರೋಲರಾಗಿದ್ದರೂ ಸರಿಯಾಗಿ ಕಾನೂನು ಜಾರಿಗೆ ಬಂದಿಲ್ಲ, ರೋಪದೋಷ ಬಹಳವಾಗಿದೆ. ಅದನ್ನು ಹೇಳುವುದಕ್ಕೆ ಇಷ್ಟಪಡುವುದಿಲ್ಲ. ಬಾಡಿಗೆದಾರರ ಮೇಲೆ ಹೆಚ್ಚು ಹೊರೆ ಹೇರಿ, ಬಾಡಿಗೆ ಹೆಚ್ಚಿಸಿ ಅನನುಕೂಲವಾಗಲು ಅವಕಾಶವಿರಬಾರದು. ಇದರ ಬಗ್ಗೆ ತೀವ್ರ ಕ್ರಮ ಕೈಕೊಳ್ಳಬೇಕು. ಇರುವ ಕೆಲವು ರೋಪದೋಷಗಳನ್ನು ತೀವ್ರವಾಗಿ ಪರಿಶೀಲಿಸಿ ಸೆರೆಕ್ಸ್ ಕಮಿಟಿಯವರು ದುಷ್ಪರಿಣಾಮ ವಾಗದಂತೆ ನೂಕು ತಿದ್ದು ಪಡಿಗಳನ್ನು ಮಾಡಿ ವರದಿ ಸಲ್ಲಿಸಬೇಕು ಎಂದು ನೋಟಿಸಿ ಅಧ್ಯಕ್ಷರಿಗೆ ವಂದಿಸಿ ನನ್ನ ಮಾತನ್ನು ಮುಗಿಸುತ್ತೇನೆ.

†ಶ್ರೀ ಬಿ. ಎಲ್. ಗೌಡ (ಚಳ್ಳಕೆರೆ).—ಮಾನ್ಯ ಅಧ್ಯಕ್ಷರೇ, ಈಗ ತಂದಿರುವ ರೀತಿಯಲ್ಲಿ ಈ ವಿಧೇಯಕವನ್ನು ವಿರೋಧಿಸುತ್ತಾ ಒಂದೆರಡು ಮಾತುಗಳನ್ನು ಹೇಳುತ್ತೇನೆ. ಈಗ ಸರ್ಕಾರಕ್ಕೆ ಮೂರನೆಯ ಪಂಚ

ವಾರ್ಷಿಕ ಯೋಜನೆಗೆ ಹಣವಿಲ್ಲ. ಸುಮಾರು 43 ಕೋಟಿ ರೂಪಾಯಿಗಳ ಕೊರತೆಯಿದೆ, ಅದನ್ನು ಭರ್ತಿ ಮಾಡುವುದಕ್ಕೆ ಕೆಲವು ತೆರಿಗೆಗಳನ್ನು ಹಾಕುತ್ತಿದ್ದೇವೆ ಎಂದು ಹೇಳಿದ್ದಾರೆ. ಆದರೆ ಈ ತೆರಿಗೆಗಳನ್ನು ಅವರು ಹಾಕುವುದಕ್ಕೆ ಮುಂಚೆ ಬರುವ ಆದಾಯವನ್ನು ಸದ್ವಿನಿಯೋಗ ಮಾಡಿದ್ದಾರೆಯೆ, ಅದರಿಂದ ಜನರಿಗೆ ಅನುಕೂಲವಾಗಿದೆಯೆ, ನಮ್ಮ ದೇಶದ ಜನರ ಆದಾಯ ಹಾಸಿಯಾಗಿದೆಯೆ ಎಂಬುದನ್ನು ವಿಚಾರ ಮಾಡಬೇಕು, ಸಾಧನೆ ಮಾಡಿ ತೋರಿಸಬೇಕು. ಈಗಾಗಲೇ ಎರಡನೆ ಯೋಜನೆ ಮುಗಿದು ಮೂರನೆಯ ಯೋಜನೆಯ ಮೊದಲನೆಯ ವರ್ಷ ಮುಗಿಯುವುದರಲ್ಲಿದೆ. ಈಗ ನಮ್ಮ ಪುನಸ್ಥಿತಿ ಯಾವ ರೀತಿಯಿಂದ ಎಂದು ಯೋಜನೆ ಮಾಡಿದರೆ ಬಹಳ ನಾಟಕಿಯಿಂದ ಮನ ನೊಂದು ಹೇಳಬೇಕಾಗುತ್ತದೆ. ಎರಡು ಯೋಜನೆಗಳು ಮುಗಿದಿದ್ದರೂ ನಮ್ಮ ಸರಾಸರಿ ಆದಾಯ ಇಡೀ ಇಂಡಿಯಾ ದೇಶದ ಆದಾಯಕ್ಕಿಂತ ಬಹಳ ಕಡಮೆಯಿದೆ. ಮಾದರಿ ಮೈಸೂರು ಎನಿಸಿದ್ದ ಈ ದೇಶದಲ್ಲಿ ಈ ದಿವಸ ಇಂಡಿಯಾದೇಶದ ಸರಾಸರಿ ಮಟ್ಟ ಬರಬಲ್ಲ ಎಂದರೆ ಅದಕ್ಕಿಂತ ನಡೆಸುವ ಮಿತ್ರರಲ್ಲ ದಕ್ಕತೆಯಿಂದ ನಡೆಸುವ ಶಕ್ತಿಯಿಲ್ಲ ಎಂದು ಘಂಟಾ ಘೋಷವಾಗಿ ಹೇಳಬೇಕಾಗುತ್ತದೆ. ಅದು ದರಿಂದ ಯಾವ ಸರ್ಕಾರಕ್ಕೆ ದಕ್ಕತೆಯಿಂದ ಅದಕ್ಕಿಂತ ನಡೆಸುವ ಶಕ್ತಿಯಿಲ್ಲ, ಯಾರಿಗೆ ತೆರಿಗೆ ವಸೂಲು ಮಾಡುವುದನ್ನು ಸದ್ವಿನಿಯೋಗ ಮಾಡುವ ಶಕ್ತಿಯಿಲ್ಲ, ಅವರಿಗೆ ತೆರಿಗೆ ಹಾಕಲು ನೈತಿಕ ಬೆಂಬಲವಿಲ್ಲ. ಅದೇ ರೀತಿ ಮೊದಲು ತೆರಿಗೆ ಹಾಕುವುದಕ್ಕೆ ಮುಂಚೆ ಮಿತವ್ಯಯಕ್ಕಾಗಿ ಸೂಕ್ತವಾದ ಎಲ್ಲಾ ಕ್ರಮಗಳನ್ನೂ ಕೈಗೊಳ್ಳಬೇಕಾದೆಯೆ ಎಂಬುದನ್ನು ಸಹ ಗಮನಿಸಬೇಕು. ಅಲ್ಲದೆ ಅನೇಕ ಬಾಬುಗಳಲ್ಲಿ ದೊಡ್ಡ ದೊಡ್ಡ ಬಾಕಿ ಬರಬೇಕಾಗಿದೆ. ಅನೇಕವಾಗಿ ಹಣ ವೆಚ್ಚಮಾಡಿ ದೊಡ್ಡ ದೊಡ್ಡ ಪ್ರಾಜೆಕ್ಟುಗಳನ್ನು ಕಟ್ಟಿದ್ದಾರೆ. ಆದರೆ ಅವುಗಳಿಂದ ಸಾಕಾದಷ್ಟು ನಿರಾವರಣೆ ಸಾಗು ಆಗದೆ ಜಮೀನು ಬೀಳಬಿದ್ದಿದೆ. ಕೋಟಿಗಟ್ಟಲೆ ಹಣ ವೆಚ್ಚಮಾಡಿ ಪ್ರಾಜೆಕ್ಟ್ ಮಾಡಿ ಅದರಿಂದ ಬರುವ ಆದಾಯದ ಕಡೆ ಗಮನ ಕೊಡದೆ ಜಮೀನನ್ನು ಪಾಳು ಬಿಡಲು ಅವಕಾಶ ಕೊಟ್ಟರೆ ಅದು ಕರ್ತವ್ಯರೋಷ. ಇದಲ್ಲದೆ ಬಡಜನರಿಗೆ ಬಹಳ ಅವಶ್ಯಕವಾಗಿ ಬೇಕಾಗಿರುವ ಅನ್ನ, ಬಟ್ಟೆ ಮತ್ತು ಪಾಸದ ಮನೆ ಮೇಲೆ ತೆರಿಗೆಯನ್ನು ನಾನಾ ರೀತಿಯಲ್ಲಿ ಹಾಕುತ್ತಿದ್ದಾರೆ. ಇದನ್ನು ಬಿಟ್ಟು ಇತರಬಾಬುಗಳ ಮೇಲೆ ತೆರಿಗೆ ಹಾಕಬೇಕಾಗಿತ್ತು. ಉದಾಹರಣೆಗೆ ಮಿತವ್ಯಯದ ದೃಷ್ಟಿಯಿಂದ ನಮ್ಮ ದೇಶಕ್ಕೆ ರಾಜ್ಯಪಾಲರು ಬೇಕಾಗಿಲ್ಲವೆಂದು ಕಾಣುತ್ತದೆ. ತತ್ತ್ವದೃಷ್ಟಿಯಿಂದ ಈ ಹುದ್ದೆಯನ್ನು ವಜಾ ಮಾಡಬಹುದೆಂದು ಹೇಳಬಹುದು. ಹಾಗೆಯೇ ರಾಜ ಮಹಾರಾಜರಿಗೆ ಕೊಡುತ್ತಿರುವ ಪ್ರೀವೆಂಶನ್ ವಜಾ ಮಾಡಬಹುದು. ಈಗ ಬಿಟ್ಟಿರುವ ಎಲ್ಲಾ ವಿವಾ ಕಂಪೆನಿಗಳನ್ನೂ ನ್ಯಾಷನಲೈಜ್ ಮಾಡಬಹುದು. ಹೀಗೆ ಮಾಡಿ ಆದಾಯ ಹೆಚ್ಚಿಸಿಕೊಳ್ಳಬಹುದು.

Sri A. P. APPANNA (Virajpet). - Is it within the power of the State Government to do that?

Sri B. L. GOWDA. - We can suggest. If the Central resources are augmented, we have got a share in it.

MR. DEPUTY SPEAKER. - You cannot refer to that.

Sri B. L. GOWDA. - It is a passing remark on a policy matter. They have arrears to the tune of Rs. 42 crores.

Sri J. H. SHAMSUDDIN (Deputy Minister for Electricity). - Where are the 42 crores in arrears?

Sri B. L. GOWDA. - It is mentioned in the Budget speech.

ಎಲ್ಲಕ್ಕಿಂತ ಮುಖ್ಯವಾಗಿ ಬರಬೇಕಾದ ಬಾಕಿಯ ವಿಚಾರ ಹಿಂದೆ ನಮ್ಮ ಮಿತ್ರರು ಹೇಳಿದ್ದಾರೆ. ಅದನ್ನು ವಸೂಲು ಮಾಡಿದರೆ ಬೇಕಾದಷ್ಟು ಉತ್ಪತ್ತಿ ಬಂದು ಯಾವ ಯೋಜನೆಯನ್ನಾದರೂ ಕಾರ್ಯಗತ ಮಾಡಬಹುದು. ಲೋಕಲ್ ಬಾಡೀಸ್‌ನಿಂದ 32 ಕೋಟಿ ರೂಪಾಯಿಗಳು ಬರಬೇಕಾಗಿವೆ. ಲ್ಯಾಂಡ್ ರೆವೆನ್ಯೂ ಬಾಬಿನಲ್ಲೂ ಬಾಕಿ ಇದೆ. ಮೊದಲು ಸರ್ಕಾರಕ್ಕೆ ಬರಬೇಕಾದ ಬಾಕಿ ವಸೂಲು ಮಾಡಿಕೊಂಡು ಯೋಜನೆ ಸಾಧನೆ ಮಾಡಬಹುದು. ದೀರ್ಘದ ಅವಶ್ಯಕ ವಸ್ತುಗಳ ಮೇಲೆ ತೆರಿಗೆ ಹಾಕುವುದನ್ನು ನೋಡಿ ಬಹಳ ವಿಷಾದವಾಗುತ್ತದೆ. ಅದೂ ಅಲ್ಲದೆ ಈ ತೆರಿಗೆ ತಂದಿರುವ ರೀತಿಯಿಂದ ಬಹಳ ಅನ್ಯಾಯವಾಗುವ ಸಂದರ್ಭವಿದೆ. ಮೊಟ್ಟಮೊದಲನೆಯದಾಗಿ 1956 ರಿಂದೀಚೆಗೆ ಕಟ್ಟಿರುವ ಮನೆಗಳಿಗೆ ಈ ತೆರಿಗೆ ಅನ್ವಯಿಸಬೇಕೆಂದು ಯೋಜನೆ ಮಾಡಿದ್ದಾರೆ. 1956ಕ್ಕಿಂತ ಹಿಂದೆ ಬೇಕಾದಷ್ಟು ಕಟ್ಟಡಗಳು ಕಟ್ಟಲ್ಪಟ್ಟಿವೆ. ಅದರಲ್ಲೂ ಉದ್ದೇಶ ಮತ್ತು ಕಾರಣಗಳ ವಿವರವಲ್ಲ ನಮೂದಿಸಿರುವ ಹಾಗೆ ಅನ್ಯಾಯದಿಂದ ಅಥವಾ ಮೋಸದಿಂದ ಸಂಪಾದನೆ ಮಾಡಿ ಕಟ್ಟಿರುವ ಕಟ್ಟಡಗಳಿವೆ. ಅದುದರಿಂದ ತಾರೀಖನ್ನು ನಿಗದಿಮಾಡದೆ ಎಲ್ಲ ಕಟ್ಟಡಗಳಿಗೂ ತೆರಿಗೆ ಹಾಕುವುದು ಒಳ್ಳೆಯದು.

ಫ್ಯಾಕ್ಟರಿ ಮತ್ತು ವರ್ಕ್‌ಶಾಪ್‌ಗಳಿಗೆ ವಿನಾಯಿತಿ ಇದೆ. ಸಾಹುಕಾರರು ಮತ್ತು ಪುಣ್ಯವಂತರು ಇವನ್ನು ಕಟ್ಟುತ್ತಾರೆ. ಅವರಿಗೇಕೆ ವಿನಾಯಿತಿ ಕೊಟ್ಟಿದ್ದೀರಿ? ಇದು ಅರ್ಥವಾಗುವುದಿಲ್ಲ, ಸಮಾಜವಾದಿ ಸಮಾಜ ಸ್ಥಾಪನೆಮಾಡಿ ಬಡವ ಬಲ್ಲಿದರಂತರ ಕಡಮೆ ಮಾಡುತ್ತೇವೆಂದು ಹೇಳುವ ಸರ್ಕಾರ ಪುಣ್ಯವಂತರು ಕಟ್ಟಿರುವ ಕಾರ್ಖಾನೆ ಮತ್ತು ವರ್ಕ್‌ಶಾಪ್‌ಗಳ ಮೇಲೆ ತೆರಿಗೆ ಹಾಕದೆ ಬಡವರ ಮನೆಗಳ ಮೇಲೆ ಹಾಕುವುದು ಅನ್ಯಾಯ. ಮೊದಲು ಪುಣ್ಯವಂತರು ಕಟ್ಟಿರುವುದರ ಮೇಲೆ ಹಾಕಬೇಕು.

ಈ ಕಟ್ಟಡದ ತೆರಿಗೆಯ ಮಸೂದೆ ಈಗ ತಂದಿರತಕ್ಕ ರೀತಿಯಲ್ಲಿ ನ್ಯಾಯವಾಗಿಲ್ಲ. ವಿನಾಯಿತಿಯನ್ನೇನೋ ಕೊಟ್ಟಿದ್ದಾರೆ; ಆದರೆ ಒಂದು ಸಾವಿರ ಚದರಡಿಗಿಂತ ನ್ಯಲ್ಕು ದೊಡ್ಡದಾಗಿ ಮಧ್ಯಮ ವರ್ಗದವರು ಮನೆ ಕಟ್ಟಿಕೊಂಡರೆ ಅವರಿಗೆ ತೆರಿಗೆ ಹಾಕುವುದು ಸರಿಯಲ್ಲ. ಒಂದು ಸಾವಿರ ಚದರಡಿಗಳಿಗಿಂತ ಹೆಚ್ಚು ಬೇಕಾಗುತ್ತದೆ ದೊಡ್ಡ ಸಂಸಾರದ ಮಧ್ಯಮ ವರ್ಗದ ಜನರಿಗೆ. ಅದುದರಿಂದ ಹೆಚ್ಚು ವಿನಾಯಿತಿ ಕೊಡಬೇಕು. ಒಂದಕ್ಕಿಂತ ಹೆಚ್ಚು ಮನೆಗಳಿದ್ದರೆ ಅಂಥ ಮನೆಗಳಿಗೆ ತೆರಿಗೆ ಹಾಕಬೇಕು. ಇಷ್ಟು ಹೇಳಿ ನಾನು ಇದನ್ನು ವಿರೋಧಿಸುತ್ತೇನೆ.

4-00 P.M.

Sri P. F. D'MELLOW (Nominated). - Mr. Deputy Speaker, I thank you for allowing me to speak at the fag-end of the debate. I wish to confine myself to a every few remarks, because I do

(SRI P. F. D'MELLOW)

not want to wear out the patience of the Hon'ble Finance Minister. When we look to the statement of Objects and Reasons it is very clearly stated that the main object of this piece of legislation is to collect what speculative business, in urban properties, have accumulated for themselves. My object in referring to this is to contradict or to oppose the suggestion that there can be this object, and yet allow the Bill to be amended to the extent of changing the date. It is my submission that if any thing like altering the date were to be supported, it would not only strike across the object, but it would bring within the purview of this Act a large number of people who have in the past set up homes in Bangalore and elsewhere in the State; not for the purposes of inspeculative business. I refer Sir, to the large number of people who have settled in the State and who belong to categories for whom I plead inclusion in the exemption under Clause 3. I refer to the class of people who build homes for residential purposes and whom we may describe as people who by no means speculate in house building. I mean persons like pensioners, retired persons and the ex-service men. I plead for these people. I beg of the Finance Minister to consider possibly of including these because they do not come within the purview of this Bill. It would work very hard on the class of these people for many years if such cases are to be brought within the purview of this Bill and to that extent I suggest for the consideration of the Hon'ble Finance Minister if possible, when it goes to the Select Committee that these class of people who occupy buildings purely for their own exclusive residence, the pensioners, Defence service men and ex-service men, brought within the category of exemptions. I say this deliberately and I ask the Hon'ble Finance Minister to give it more than a passing consideration, because in cities to-day it is a very great privilege that the Defence services are enjoying to obtain building grants which will allow them

to put up residences in the cities of their choice while they spend the best part of their life on service, from their homes and children. If we are to bring them within the purview of this Bill, well, it would strike across the little facility they get which allow them to go away happy on the many years of their service they give to the country. I say this is very necessary because it would certainly be outside the object of this Bill to include this class.

Sir, there was a suggestion that slums should be excluded from the purview of this Bill. I think that would be a shortsighted policy because it would go towards increasing the area of slums rather than do away with the slums. With these remarks, I thank you.

SRI B. D. JATTI (Minister for Finance).—Mr. Speaker, Sir, so far, several Hon'ble Members have given their suggestions and some of them have criticised. This is a new type of measure, which has been introduced in this House. The Bill which has been framed is based on the Act which is in force in Kerala State. The rates which the Government have proposed in this Bill are lower as compared to the rates which are in Kerala Act. That is the only difference between our Bill and the Kerala Act. While discussing about this Bill, various members have suggested that the Bill which is in the present form should not be approved and there should be a number of changes. Those changes, I think, can be considered when this Bill is sent to the Select Committee, and if these suggestions are really very good, the Select Committee can take into consideration those suggestions and send the Report to this Hon'ble House.

I will try to reply to some of the important points raised during the course of the two days. Sir, the important point from my point of view is, money which is collected by this Bill which ought to go to the Local Body, is utilised by Government. That is the very important point which has been stressed by various Hon'ble

Members and again it has been suggested that we are coming in the way of the Local Bodies, who have been authorised to collect money for their own purposes. I want to clarify that point first. Whatever rights Local Bodies were having with regard to levy of taxes on buildings remain untouched, and this measure does not in any way restrict their rights to continue their respective levies on buildings or to step up rates of the existing levies. So we are not coming in the way of any of the Local Bodies who have been authorised to collect necessary taxes for the works which are to be carried out in Local areas. The Taxation Enquiry Commission has no doubt made certain suggestions. The recommendations are entitled to due consideration. It will not always be possible to accept the recommendations made by the Taxation Enquiry Commission. They have said that the revision of land revenue should be made after every tenth year; but is it possible for us to accept? Even after a period of 30 years, it is not possible for this Government and various other Governments to have revision of land revenue. So, it is not binding on the State Government to accept all the recommendations. If really they are going to be of much use, we can accept or, if it is not possible for us, looking to the present financial position, not to accept recommendations, we may not accept at least for the present. When the time comes and when our financial position improves we may consider them. The commitments to welfare measures have greatly increased. Government have been making grants to Local Bodies. In particular it may be mentioned that in respect of salaries, 50 per cent of the expenditure will be borne by Government. Some of the Hon'ble Members went to the extent of saying that the Government of Mysore is not giving any grant or subsidy to the Local Bodies. It is not correct. Fourteen lakhs of rupees have been kept separately for the use of Local bodies or Municipalities. That amount is being given and in certain other matters whenever the financial position

of a particular Local Body is not good and if the work is necessary or essential, then Government has gone forward to give loan or grant or subsidy to the extent to which it is possible for them. Particularly, reference was made to the Corporations. Taking the Corporation of Bangalore for instance, I am sure the Corporation will not be able to maintain large hospitals, bear expenditure on law and order, on Government Schools, Colleges and etc. These things will have to be borne by the State Government. We cannot leave these things to the Corporation. All the Local Bodies will have to collect taxes and they will have to give necessary facilities or amenities to the people in their own area. But, beyond that the citizens who are in the Municipal areas or in the Corporation areas have to contribute something to the Plan.

But beyond that, citizens who are in the municipal areas or in corporation areas will have to contribute something for the plan, as other people coming from rural areas are also contributing; they have got lands and they pay assessment, still they have to pay something more for the development activities for the plans. Here also people in the urban area they should try to help the State Government to the extent to which it is possible and if after some time the financial position improves, either we may think of repealing this Act or transferring the money we collect to the local bodies. Today there is no bar to the Government that they should not transfer money at all at any time. That is the position Sir.

Then Sir, I will take up other points. Exemption is given to charitable institutions. But some of the Hon'ble Members have said that it is not fair. But I think that in the case of all charitable institutions, religious institutions or such other institutions, it is better to give exemptions. Then some of the Hon'ble Members have referred to exemption for 1,000 sq. feet. According to my information, I have been here in Bangalore since about six years, I feel and find that 10 squares building is not a small building and buildings which were constructed

(SRI B. D. JATTI)

by the House Building Society and other institutions are not bigger than 10 squares. Normally people build houses which do not exceed 10 squares in measurement. I think this is a reasonable area which is exempted and I hope that Hon'ble Members will be satisfied by this exemption. There should not be any retrospective effect is one of the points which was raised by some of the Hon'ble Members. Sir, the date has been specifically mentioned with an intention to show that after the formation of the new Mysore State, a number of people came here, leaders, doctors, businessmen and a number of industries were started, and so the areas became more prosperous and it was possible for the people to earn more money and also invest in the buildings. So, from that date onwards it is reasonable for the Government to think of collecting taxes which have been proposed in this Bill. That is why we have put that date and if it is not accepted and if you are to accept that after the date should be the date of passing of this Bill, perhaps all the buildings which have come up so far will escape taxation and that is not the intention of the Government in introducing this Bill. One of the Hon'ble Members has suggested that there are no facts and figures with regard to the income from this levy and also as to how many people are covered by this levy. It is a fact and I will have to admit we have not at all surveyed all the areas which we want to bring under the purview of this Bill or under the purview of the clauses of this Bill. So there are only two alternatives or suggestions. One is the officers who are working in commercial tax offices could be made use of for surveying and assessing and the other is we can appoint some more officers in that Department and get the work done. So, we will have to depend on the assessing authorities or surveyors who are working in local bodies; whatever they assess or survey and submit to Government, we can assess and levy taxes which we propose to collect from the people. Sir, some of

the Hon'ble Members spoke regarding shy money. I do not want to enter into a controversy about the interpretation of 'shy money'. The intention of the Government is to suggest that there are people who have earned money but they are not investing that money in any industry or factory or in any concern by which they can get return and by which they can allow money in circulation and we want that money which they have got either with them or in the banks to be circulated and to earn something more. That is the only intention to make use of the words 'shy money'. Again it is not an expression which the Government have used of their own accord in the Statement of Objects and Reasons. It is a quotation which has been taken from the report of the Resources and Economy Committee. Beyond that, nothing else Sir. It has been suggested by some of the Hon'ble Members that this Bill may be referred to the Select Committee. I have already suggested that. Some of the suggestions made by the Hon'ble Members will have to be taken into consideration. Without going into details I want to place before this House some of the suggestions which should be taken into consideration when this Bill is sent to the Select Committee. One is, there should be a difference between the residential and non-residential; the second is tax should be collected only once; that I have already told and if any clear meaning is necessary and we want to amend we can consider about it. We can make it very clear that tax is to be collected only once. It is suggested that we should not collect this tax in the same proportion from people who are in taluk places and places like Bangalore. That means there should be some difference and this difference should be on the population basis. That is a suggestion by some of the Members. Some people said that the first category may be from 10,000 to 25,000 and the second from 25,000 to 75,000 and the next category to be 75,000 and above. If these three categories are there and if the rates of tax also varies from area to area that may be convenient and it is also correct

that it has been suggested because the possibilities for the people to earn money in a place like Bangalore are better compared to places where the population is 10,000. Even the prospect of a particular area may be better or may not be better. From that point of view, there should be variation in taxes. This suggestion will be examined by the Select Committee. Again, it has been suggested that exemption limit should not be taxed; if we say 100 sq. feet is exempted, then suppose it is 500 sq. feet more, tax should not be collected on all the 1,500 sq. feet but only one the excess 500 sq. feet. That is a suggestion made by some Hon'ble Members. It should be made very clear just as it has been made clear in the Income Tax Act. The suggestion is that the exemption limit should not be taxed. If it is made clear, the middle class house, if it exceeds by 100 or 200 sq. feet, then they will be liable to pay for that 100 or 200 sq. feet only and not for the first 1000 sq. feet. It would be considered by the Select Committee and if it is approved by the Select Committee it could be taken into consideration. Then there was a suggestion that we should not fix any date and we should remove the date 1st November 1956. Whether it is possible legally to remove the date at all is a matter to be considered in the Select Committee and if legally and constitutionally it is possible for us to remove the date, we can say that all houses which have come into existence from whatever date will be liable for tax. This is a matter to be considered by the Select Committee, and we will consider it at that stage. It is also suggested that workshop and factory should not be exempted and the reasons given were really correct. They said that if we are going to tax houses which are to be used by people for residential purpose why not tax the shops or factories where they are earning more money and are in a better position to pay tax than the people who are only making use of the houses for residential purposes. That is a good suggestion and that also may be taken into consideration by the Select Committee. Then, Sir, one or

two suggestions were made by some of the Hon'ble Members, that if you want to exempt religious institutions, you will have to be very sure that people coming under a particular religion should be allowed to enter into that religious institution. There should not be any bar for any particular group or individuals to enter into that building or make use of that building. That is a point which does not require more clarification. Religions are known in our country; religious institutions are also known to us. Accordingly we can consider if there is any doubt regarding religious institutions. That also can be taken into consideration when we are discussing all the clauses in the Select Committee. These are some valuable suggestions made by the Hon'ble Members during their discussion and I do not want to take more time; if any clarification here or there is needed I am prepared to give. Since the whole thing is to go to the Select Committee, we can thrash it out there.

Sri S. M. KRISHNA.—With a view to facilitate the Select Committee to go into certain matters which have been raised on the floor of this House and with particular reference to the answer given by the Minister for Finance in regard to religious institutions, I ask for a clarification. Supposing a religious institution constructs a number of buildings in Bangalore or in other towns, would they also come under exemption?

Sri B. D. JATTI.—The point is, if there is a religious institution having vacant space round about it and the management thinks of putting up some houses on that, if they rent them out and the income is used exclusively for religious purpose, I think it should come under exemption.

Sri K. LAKKAPPA (Hebbur).—If this tax is imposed the rents will go up. There is also the Rent Control Act. There is no suggestion about it in the reply.

Sri B. D. JATTI.—Since this is a tax which has to be paid only once, I think it will not have any effect on the rents.

ಶ್ರೀ ಎಸ್. ಭೀಮಣ್ಣ (ಬಾಲ್ಯ).—ಅಗ್ನಿಕರಣದ ರಿಸ್ಕ್ ಜನರು ಯಾರು ಮುನಿಸಿಪಲ್ ಏರಿಯಾದಲ್ಲಿ ದ್ವಾರೋ ಅವರ ಮೇಲೆ ಬೇರೆ ಬೇರೆ ತೆರಿಗೆಗಳು ಇರುವುದರಿಂದ ಅಂತಹವರಿಗೇನಾದರೂ ರಿಯಾಯಿತಿ ಯನ್ನು ಕೊಡುತ್ತೀರೋ?

ಶ್ರೀ ಬಿ. ಡಿ. ಜತ್ತಿ.—ರೈತರು ಎಲ್ಲೆಯವರೆಗೆ ಬೆಂಗಳೂರಿನಲ್ಲಿದ್ದುಕೊಂಡ ಇಲ್ಲಿನ ಕಟ್ಟಡಗಳನ್ನು ಉಪಯೋಗ ಮಾಡುತ್ತಾರೋ, ಅವರೂ ಸಹ ಅ ರೀ ತೆರಿಗೆಯನ್ನು ಕೊಡಬೇಕಾಗುತ್ತದೆ.

It was also suggested by some members that we should make a distinction between residential quarters and non-residential quarters. In the residential quarters if non-residential buildings are built, it need not be exempted.

ಶ್ರೀ ಎಚ್. ಡಿ. ದೇವೇಗೌಡ.—ಈಗ ಒಬ್ಬ ಹತ್ತು ಸ್ಟೋರ್ ಲಮಿಟಿನೊಳಗೆ ಹತ್ತು ಮನೆ ಕಟ್ಟುತ್ತಾ ನೆನೋಣ. ಆಗ ಹತ್ತು ಮನೆಗಳಿಗೂ ವಿನಾಯಿತಿ ಕೊಟ್ಟುಹಾಗಾಗುತ್ತದೆಯೇ? ನೀವು ಈ ವಿಷಯವನ್ನು ಕ್ಲಿಯರ್ ನೋಡಬೇಕು.

Sri B. D. JATTI.—In such cases we shall consider the total aggregate and he will be entitled to an exemption of 100 sq. ft. and not more than that.

ಶ್ರೀ ಸಿ. ಜೆ. ಮುಕ್ಕಣ್ಣಪ್ಪ.—ನೀವು ಈ ಬಿಲ್ಡಿಂಗ್ ಟ್ಯಾಕ್ಸ್‌ನ್ನು ವಸೂಲು ಮಾಡುವುದರಿಂದ ಮುನಿಸಿ ಪಾಲಿಟಿಗಳಿಗೆ ಮತ್ತು ರೋಡ್ ಬಾಡಿಗೆಗಳಿಗೆ ಬಹಳ ತೊಂದರೆಯಾಗುತ್ತದೆಯಲ್ಲವೇ? ಅವಕ್ಕೆನು ಹೇಳುತ್ತೀರಿ?

Sri B. D. JATTI.—The Hon'ble Member was absent when I clarified the position, I am sorry I cannot repeat the same thing again.

Mr. DEPUTY SPEAKER.—The question is :

“That the Mysore Buildings Tax Bill, 1962, be taken into consideration.”

The motion was adopted.

Motion to refer to a Select Committee.

Sri B. D. JATTI.—Sir, I beg to move :

“That the Mysore Buildings Tax Bill, 1962 be referred to a Select Committee consisting of the following members :—

Sriyuts :

- 1 K. S. Suryanarayana Rao
- 2 M. R. Patil

- 3 Smt. Nagaratnamma Hiremath
- 4 Smt. Vijayadevi Raghavendra Rao
- 5 A. P. Appanna
- 6 Y. Manjappa Setty
- 7 Ghouse Mohiyuddin
- 8 D. M. Siddiah
- 9 R. S. Patil
- 10 S. M. Krishna
- 11 G. Duggappa
- 12 B. L. Gowda
- 13 H. R. Keshavamurthy
- 14 B. Channabyregowda
- 15 G. T. Rangappa

with the direction to submit the report by Monday.

Mr. DEPUTY SPEAKER.—The question is :

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- 12 B. L. Gowda
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- 14 B. Channabyregowda
- 15 G. T. Rangappa

with the direction to submit the report by Monday.”

The motion was adopted.